(Reserved)

G. R. S. IX-5]

Previous references.

Prisn (14-15 (1-4) 1916-17

G. J 56-14 (749) (Prisons)

File No. 26 of 16

Serial Nos. 1 to 9

Later references.

Pris 48-17 (1 to 2)

CB 75-18 (1 to 2)

Prisl. 35-18 (1)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 2

Part B for May 1917

SUBJECT.

Audit of the accounts of the Mysore Jail.

---

2) To the Comptroller
" I. G. of Prisons
No Jail 20-1 dt 12-5-1917
Passing orders on the audit of the Mysore Jail from July 191 to June 1915-

H. Rahman Uber

W D 88—GPB—50,000—24-7-16

. R. S. 11] 1916-17.

GENERAL AND REVENUE SECRETARIAT.

(Prisons)

NOTES.

File No. 26 of

FILE HEADING.

Audit of the Accounts of the Mysore Jail.

om

The Comptroller to the Govt of H.H. the Maharaja of My

No. 2393/CA.D. 345-6 Dated 18th Septr '16 Received 20.th Septr '16

Diary No. 7694	Enclos. one pl. Spare Copies. -	Serial No. /

BRIEF ABSTRACT OF LETTER.

Forwards the note on the audit of accounts of the Mysore Jail from July 1912 to June 1915 together with the objection Statements, a note of the action taken by the Superintendent of the Jail & the remarks of the I. G. of Prisons thereon.

NOTES AND ORDERS.

No. 928-9 Prisons 14-15-4 dt 31st Aug. '15

It was only in August 1915 that the Comptroller was instructed to include the Mysore Jail in the list of Offices to be periodically audited & to have the accounts of the said Jail audited at an early date. This is therefore the first time that the Mysore Jail accounts

NOTES—First Sheet.

General and Revenue Secretariat. | Prisons File No. 26 of 1916-17

Serial No.

have been subjected to systematic audit by the Local Audit Department. The period covered by the audit is 3 official years, from July 1912 to June 1915.

Flag P. The Audit Note* gives a detailed Account of the discrepancies & defects noticed in the course of audit. The following are among the more important of the audit objections: & the Superintendent's explanation* as well as the remarks of the D. G. of Prisons in respect of them are mentioned against each:-

Flag L. 1. Workshop & its Supervision. The Auditor's chief objection is that the full quantity of cotton purchased in the years 1912-13 & 1913-14 was not duly accounted for by the outturn of manufactured articles & that the accounts of those years were not properly maintained, especially the Indent Registers. Of the 295 lbs of cotton to be accounted for, for the two years 1912-13 & 1913-14, 170 lbs have been accounted for by the Superintendents. [Vide ~~Flag~~ paras 9, 11 & 15 of the Supdt's* Memo.] The remaining quantity of 125 lbs is stated by the Supdt: as having been possibly thus appropriated by the convicts to whom the State of affairs at that time, viz. Nov-

Flag L

NOTE—Contn. sheet

GPB—70,000—17-12-15

General and Revenue Secretariat.

Prisons File No. 26 of 1916-17

Serial No.

Maintenance of accounts & in different Supervision of the Manufacturing Branch of the Jail - Offered a particularly favourable opportunity.

The D. G.'s remarks. This Serious defect is stated to have been observed by the D. G. in June 1914 as a result of which a distinct order was issued to the Supdt. to the effect that the Indent Registers should invariably be maintained.

The point raised by the Comptroller in this connection is whether the value of the quantity of coffee unaccounted for has to be written off or recovered from those responsible for the state of affairs that prevailed at the time. for orders of Govt

2. The next important item of objection is the purchase of coffee for the Jail by the then Jailer Mr. R.S. Nagvekar without the Supdt's approval. This objectionable practice is stated to have been discontinued since. There are no rules fixing the limit upto which the Jailer may make purchases on his own authority. In fact he cannot do anything of this kind without reference to & permission of,

General and Revenue Secretariat.

Prices File No. 26 of 1916.

Serial No.

The Superintendent.

3. Another point on which the orders of Govt. are sought by the Comptroller is the Correct Mode of Calculation of value of articles manufactured in the Price. The contention of the Superintendent that the wages of learners employed in the manufacture of articles has to be excluded in appraising the value of the manufactured articles, has no authority to support it, as observed by the comptroller. In the absence of such authority, the full cost of the two carpets, viz Rs 48. 13-0. has to be recovered.

4. Again, the Sale, ~~before~~ below the Cost price, of 3 yards of Coir matting:

The explanation of the Superintendent is that as the coir matting had got very old, it was sold at a reduced price. This Claim of the Superintendent cannot, it would appear, be supported by any acceptable authority. The Sanction of the Head of the Deptt might have been obtained before the old piece was sold below its Cost price.

5. The Superintendent has no explanation to offer for the non-

NOTE—Contn. sheet.

GPB—70,000—17-12-15

1694 (5

G. R. S. 12]

General and Revenue Secretariat. | Prisons File No. 26 of 1916.

Serial No.

- production of the indent book of the Carpentry Department from January 1915 to 17th June 1915. The I.G. of Prisons has not made any remarks about this in his memo. If deemed requisite, the reasons why the indent book could not be produced for examination may be asked to be explained by the Supdt:

6. Branch VIII where the Mysore Jail Manual is being revised, may be consulted if any provision has been made in the revised Manual as regards paras 7 & 8 of the Comptroller's Letter to Govt.

paper under disposal.

7. Lastly, The Missing of ration abstracts for August, Septr & Octr 14: No explanation is forthcoming in regard to this beyond the statements of the Superintendent that efforts will be made to trace the missing abstracts.

List III

Submitted for orders.

MSN
20.9.16.

Recd: 12.10.16

8. Forwarded unofficially to the Inspector General of Prisons for favour of opinion as regards the points referred to by the Comptroller in the paper under disposal:

By order
Examiner
Sec to Govt

8/10/16

2. O. J 28 of 16
D/10-10-16

NOTE—Contn. sheet.

Recd 12-10-16

GPB—70,000—17-12-15

General and Revenue Secretariat.

File No. U.D.No 11 / 53 of 1907.

Serial No.

9) 1. Had the indent books for the issue of raw-materuals been properly maintained and the work-shops adequately supervised, the shortage of 125 lbs cotton could not have occured. The officers responsible for the maintenance of the indent registers andfor immediate supervision of the work-shops should make good the value of the 125 lbs of cotton unaccounted for.

10) 2. Rules fixing the limit up to which the Jail and the Superintendent may make purchases on their responsibilities and instructions as to the correct mode of calculating the value of articles manufactured in the Jail, may be embodied in the Jail Manual now under revision.

11) 3. As regards the disposal of damaged articles the Superintendent may in future be required to see instructions in each individual case from the Inspr Genl who will as a general rule be competent to iss final orders on every case. If however the deterio ation in value amounts to a considerable value the Ins Genl will report the fact for the Orders of Govt.

12) 4. A copy of the explanation offered by the Superintendent, Mysore Jail, regarding the points mentioned in paras 5 and 7 of the [redacted] un-offic correspondence, is forwarded herewith. I do not think that the Superintendent has made out a case t free him from responsibility in the matter.

H. Cunningham

Inspector-General of Prisons.

2-11-11

Letter No. 246/F.44 dated the 27th October 1916, from the Superintendent, Mysore Jail, to the Inspector-General of Prisons in Mysore.

In reply to your No. 1740/97-07 dated the 24th instt, I have the honor to report that my efforts to trace the missing abstracts of Ration Indent Register have been in vain. The Register is badly gone and several pages have come out and those for August, September and October 1914 must have dropped down and been lost. Duplicates prepared at the time must be available in your office. I can also furnish the total quantities of ration articles paid for in those months as the same have been noted in my detailed contingent bill register.

2. As for the indent book of the carpentry Department from - January 15th to 17th June 1915, I regret to report that the same has not been maintained. Mr. Nagavkar was in a hurry to go away and from April to June 1915, only a stop gap arrangement had been made to fill up his vacancy and I did not know that the indent - book had been discontinued; nor was it brought to my notice. During this period only a chair, cot and arm bench.were made in the - carpentry department.

" C o p y "

Inspector-General of Prisons.

General and Revenue Secretariat. | Pro File No. 26 of 1916-17.

Serial No.

Submitted.

MSA
6.11.16.

13) The main points which require notice are the following:

1. The auditor finds that out of a total quantity of 1631 lbs of cotton issued in 1912-13 and 1913-14, a quantity of 1324 lbs in the shape of manufactured goods is accounted for, and that a balance of 290 lbs costing about Rs 140/- remains unaccounted for. The Superintendent of the Jail has, in his memo, explained that out of this 290 lbs 185 lbs have been used up in manufactured goods, and 80 lbs in wastage, and that the auditor has not given credit for this. The explanation has been accepted by the Dy. Superintendent, and only 125 lbs have now to be accounted for. The Superintendent is of opinion that this must have been stolen or misappropriated by the convicts. The Dy. Superintendent does not apparently accept this, and says that it is not possible to find out the exact ways in which this was consumed, and that the officers responsible should make good the value, which will come to Rs 60/-.

Flag A

14) There was, no doubt, some confusion in the accounts, and the books were not properly

Serial No.

Under issue to the Efficiency unit + Prisons

Maintained. But the Superintendent has explained that most of the irregularities have now been set right. Under the existing Jail Manual the Jailor is the officer responsible for the proper keeping jail registers or records, and in the event of such registers or records not being properly kept, he will be held to blame. (5-3) The primary responsibility therefore appears to be that of the Jailor. His opinion for orders whether the amount has to be written off the accounts or whether the same should be recovered from the officers concerned. In the latter case, the extent of responsibility of each officer has also to be fixed.

15) 2. The next point for consideration is whether the Jailor's purchase of cotton without the Superintendent's approval was in order. The action of the Jailor was unauthorised under the rules in force. It was the duty of the Superintendent to have signed all indents. (Rule 15) The rules do not authorise such purchases without the Superintendent's orders. Since the practice has, it is stated, been given up, no further action seems necessary

16) 3. The question has been raised as to how the sale of articles prepared in the jail have to be calculated. The auditor has noted that the wages of the learners has also been included in the cost of the articles, while the Superintendent thinks that they should be excluded. On principle, it does not seem fair to charge

Serial No.

the labour of a convict who is unacquainted with the work and who is acquiring the necessary knowledge. But under the Draft Jail Manual under the consideration of Government, the procedure followed in fixing the price of manufactured articles will be different, and the price will be fixed as near as possible to the prevailing market rate for such articles. (Vide Rule 987 of the Madras Jail Manual). The question of the cost of labour will have to be considered only when market rate do not exist or cannot be ascertained. It may perhaps be laid down that the labour of convicts who are just learning the work, instead should not be charged for in such cases. The question of wear and tear, profit &c has already been dealt with in the proposed rule and no separate orders seem necessary.

17) The last point for consideration is whether the Superintendent has power to sell old articles manufactured in the Jails for reduced prices. The Rules do not expressly deal with any such case. Without proper authority or sanction the sale should not have been made. This may, if approved, be explained at in the Draft order covering the audit report.

18) A draft will be submitted if approved, on the above lines. Submitted for favour of kind orders.

* 851 of the Jail Manual

G. R. S. 12]
General and Revenue Secretariat.

Pnsas File N 46 of 1917

Serial No.

Srinivasa

Extraordinary Member

19) As regards the shortage of cotton, the officers responsible for the maintenance of the inden registers and for immediate supervision of the Workshops may be called upon to explain why the value of the cotton unaccounted for may not be ordered to be recovered from them as this will have a healthy check on them.

20) In regard to other matters, the orders suggested by the Assistant Secretary in the note above are approved.

21.6.17.

Draft

21) Submitted with a draft Govt order.

28/4/17

22) Approval

1/5

Extraordinary Member

Typed draft approved by the Extraordinary Member put up.

4.5.17.

23/5

25

Note—Contn. sheet.

GPB—50,00 - 12-8-10

G. R. S. 111-2)

General and Revenue Secretariat. | Part I File No. 2 6 of 191 6

Serial No.	
2	To The Comptroller The D. G. of Prisons No. 4020-1 12th. May 17 Sassui's orders on the audit of the despore gaol from July 1912 to June 1915.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

2392

No. L.A. 2345-6 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Enc: one file *Dated Bangalore, the* 18th September 1916.

DIARY No. 1694

20 SEP 1916

FROM M. N. Krishna Rao Esq.,

Comptroller to the Government of His Highness the Maharaja of Mysore.

26-16

To

D. M. Narasinga Rao, Esq., B.A., B.

Secretary to the Government of Mysore,

General *Department.*

SIR,

I have the honor to forward herewith the note on the audit of accounts of the Mysore Jail from July 1912 to June 1915 together with the objection statements, a note of the action taken by the Superintendent of the institution, and the remarks of the Inspector General of Prisons thereon, received with his letter No. 1312/97-07 dated 25th July 1916.

2. The audit note and the Superintendent's explanatory memo show that the workshop was ill-supervised during 1912-13 and 1913-14 and that the accounts relating to that period were ill-kept. Owing to the perfunctory manner in which the indent registers were kept, it was found in cours of audit that no satisfactory explanation was forthcoming for the use of 290 lbs of cotton purchased in those years. From the explanation now furnished by the Superintendent in paras 9, 11 and 15 of his note it is seen that a quantity of 5 lbs purchased on 1st July 1912 has to be added to thi quantity, and that of the total quantity of 295 lbs to be accounted for, 80 lbs represent wastage and 85 lbs. have been used up in the manufacture of articles, leaving a quantity of 125 lbs unaccounted for. In para 2 of the Inspector General's remarks it is stated that the exact way in which this quantity of cotton was consumed in those years cannot be accounted for. It is a matter for orders of Government whether in these circumstanc

C. O. 43—Rec. 18]

....Department.

191 .

FROM

J. ~~S. CHAKRAVARTI, ESQ., M. A.,~~

~~F. R. A. S., ETC.,~~

Offg. *Comptroller to the Govt. of H. H. the Maharaja of Mysore.*

To

....., ~~ESQ.,~~

The *Secretary to the Govt. of Mysore,*

.... ~~General~~ *Dept.*

Dated

Despatched

Received

No. LAD 346-6 Enc: one file

Subject matter.

Forwarding the note on the audit of accounts of the Mysore jail from July 15 to June 15 together with the objection statements.

the value of the quantity unaccounted for has to be written off or recovered from those responsible for the state of affairs during 1912-13 and 1913-14.

3. The next important item of objection brought to light is the purchase of cotton for the Jail by the then Jailor Mr. R. S. Nagvakar without the Superintendent's approval. This practice existed till December 1913, and is stated to have since ceased. It is not advisable to entrust the purchase of large quantities of raw materials for the workshop to the Jailor without the Superintendent's approval, and it is desirable to fix the limit, up to which the Jailor may be permitted to make purchases for the workshop on his own authority if purchases to any limited extent need be made at all by him.

4. Another point on which orders of Government are require is the extent to which the wages of learners employed in the manufacture of articles has to be excluded from the cost thereof. It was observed that as against an actual charge of Rs.48-13-0 to be recovered on account of two carpets made to order, the amount recovered was only Rs.19-4-0 (Vide para 8 of the audit note). Out of the balance of Rs.29-9-0 the amount recovered is Rs.9-11-2 since the close of the audit. In para 19 of his explanatory note the Superintendent says that the total amount of wages of 132 learners employed on the work at annas two per head plus supervision charges at 10% thereof aggregating Rs.18-2-4 should be excluded and that only the balance of Rs.1,11-6 represents the amount to be still recovered. The authority for excluding the wages of learners in pricing the out-turn has not been pointed out

5. In reply to item No. 12 of the objection statement pointing out the sale on 3rd August 1912 of 3 yards of coir matting costing Rs.1-2-0 per yard for Rs.1-8-0, it is noted that the sale appears to have been made with the approval of the Superintendent, as the piece sold was an old one. The extent, if any, to which the Superintendent can write off losses due to deterioration of articles manufactured in the Jail is a matter on which orders of Government are required.

6. Nothing has been stated by the Superintendent about the non-production for examination of the indent book of Carpentry Department from January 1915 to 17th June 1915 pointed out in para 12 of the audit note.

7. In calculating the sale prices of articles manufactured in the Jail in accordance with order No. 708-1707 dated 21st April 1915 from the Inspector General of Prisons (Vide para 13 of the audit note) no account is taken of charges on account of interest, depreciation, profit and general charges. The exact rates of additions necessary on account of these items require to be fixed in consultation with the Inspector General of Prisons.

8. The classification of prisoners under extra and home diets required for audit purposes is not considered necessary bythe Superintendent, as the ration indents are sent in original to the Inspector General of Prisons and are checked there. (Vide para 17 of the audit note and para 25 of the Superintendent's explanatory note). The orders of the Medical Officer of the Jail regarding the extra diets or change of diets are stated to be noted at present in his diary and that this should suffice for purposes of audit. Whether this explanation may be accepted is a matter for orders of Government, after obtaining the views of the Inspector General in the matter It has to be noted in this connection that the ration abstracts for August, September and October 1914 were missing and not available for audit.

9. The enclosures to the audit note sent herewith may be kindly returned as they are required for reference and further action in course of the next audit of the accounts of the institution.

I have the honor to be,
Sir,
Your most obedient servant,

Offg: Comptroller.

18/7/16

Remarks of the Inspector-General of Prisons on the notes of the Audit of the accounts of the Mysore Jail.

- @@@@@@@@@@@@@@ -

The Chief and important objectio taken by the Auditor is the discrepancy observed in regard to the quantity of - cotton issued to the Work-shop and the manufactured articles turned out therefro

2. The Auditor in his objecti statement has noticed that out of the tot quantity of cotton purchased during the years 1912-13 and 1913-14, a quantity of 290 lbs has not been properly accounted for. The Superintendent in the remarks offered by him under paras 11 to 15, has explained that out of 290 lbs of cotton placed under objection, a quantity of 165 lbs has been properly used up for purpose mentioned therein, which was not noticed by the Auditor during the course of his audit. In regard to the remaining quanti- ty of 125 lbs of cotton, it is not possib to trace out the exact way in which the same was consumed, owing to the non-maintenance of the Indent Registers in the Jail, showing the issue of Raw materials such as cotton &c.and receipt of manufactured articles therefrom during the said period.

3. The fact of non-maintaining the Indent Registers in question was observed by this office in June 1914, in the

the course of checking the accounts of th Mysore Jail and in disposing of a referen made by the Superintendent of the Jail. The explanation of the Superintendent and other officers who were responsible for the maintenance of the Registers, was the called for by this office. On receipt of due explanations from those concerned, a distinct order was issued to the Superintendent, Mysore Jail, in this office No:582 118-07 dated 20-3-1915, to the effect tha the Indent Registers should invariably be maintained thereafter. It is now reported by the Superintendent that the said Regis ters are being maintained properly and th issues of raw materials and receipts of manufactured articles are also noted ther in, then and there correctly.

4. The other objections mostly minor ones noticed by the Auditor are reported to have been attended to and recti fied by means of short-drawls in bills an recoveries from the parties concerned, as noted in the statements furnished by the Superintendent.

Inspector-General of Prisons.

The Accounts Examined in the course of audit were for 3 years from 1st July 1912 to 30 June 1915 and during this period there were three Superintendents in charge of the Jail as shown below :—

1. Krishnaswamy Iyer from 1.7.12 to 21.
2. Rajaram Rao from 21.9.12 to 18.12.19
3. Ahmed Hasan from 18.12.1912 to 12.3.19
4. Rajaram Rao from 12.3.13 to 8.10.1
5. Ahmed Hasan from 8.10.13 to 30.6.1

In the three years over which the audit extended there was a change in a little less than 2 months in the Jailor, one 8 months in the second and three in the third year.

During the period there were two Jailers from 1.7.12 to 7.12
1. C. Dale from 1.7.12 to 7.12
2. R. Rajagopal 7.12 to 1.4.15
3. Ramakrishna Rao 1.4.15 to 12.6.15
4. Narasimhaiah from 12.6.15 to 30.6.15

Mr Rajagopal was the Jailer throughout the period covered by the audit with the exception of 2 days at the beginning and three months at the end of

None of the Jailers mentioned above were on the Establishment at the time the audit began.

It may be noted at the outset that there are only two Clerks on the Establishment who are designated as Assistant Jailers. They have much the same duties of their own of Judicial (Prisons) and General nature. The remainder that the books of Accounts pertaining to accounts have always devolved upon the Jailer in addition to his duties as the Chief Executive Officer of the Division. The following are the Registers which the Jailer himself has to keep in his own hand or his Deputy has

has done for him for a few months.

Manufacturer's part.

1. Stock book of raw materials
2. Stock Book of miscellaneous articles.
3. Day Book of Sales
4. Cash Receipt Book
5. Stock Book of Manufactured articles.
6. Entries Books (the 2 and 3 Folios)
7. Order Book
8. Entries Clerk
9. Entries of Entries Books for the purchase of Articles
10. To make Books

Home Office

1. Main Cash Book
2. Entries Clerk
3. Prisoners Clothing &c. Folios (Old and New)

Civil Battalion

Date [illegible]

Day Book of Sales

Cash Receipt Book (Civil

Officers).

The above Amounts

in October 1915 Months

for the deposits Sailors

in (Treasure Chapter

of Rama Krishna Rao)

he had received the

rules in the Maintenance

of a part of the above

works had kept the

civil. Most Necessary

& Specie happiness Ma

Civil Sailors and deputy

Sailors as that particu

lars civil. The Exam

nation of Accounts

has therefore to be

conducted with

the man who were responsible for maintaining and capable of explaining them. The officer in whom the burden of explanation does has to rest in the case. Where an audit has been regularly and properly carried out there will be no advantages on the one side the audit does not conduct with minutes. Care and caution in the volumination of notes and books, advice. Use of standard Cross-ing of pages and keeping. Lastly I shall make one remark with the forms suggested - apology for the introduction

delay in dawning
this fact and in ano-
thereby the various
Reflexions made in the
Audit.

4. In para 6 and 7
of the Audit-note the
peculiar manner
in which the Rao Bahadur
Shaw Bros.
have maintained
their accounts
has been criticised and
objection taken to
Shaw Bros. not
Shaw purchases in the
years 1912-13 and
1913-14, £90 to £90 0s
in the former and
£100 0s in the latter
year) have

have not been adequate
facility accommodate for.
8. The condition of raw
material stock of khadi
yarn formed the subject
of a lengthy correspon-
dence between the office
and the office of the Inspec-
tion of Prisons long
before the audit began
at Yerawada. Shortly
the goods for which there
were ready available mar-
kets were submitted with this office
No. 262 dated the 15th Mar: 19
and the explanation of
Mr. R. S. Nagarkar the
jail responsible for the
maintenance has been
sent with earlier
letter. The Inspector
of Prisons orders are
awaited in the matter

No. 582/118.07 of the 20th May 1915
and the observations
made in the audit
note are my reiterations
of what I myself made
on the State of Assam
in more 2 years and
that the Superintendent
Engineer then in office
and in which orders
for adoption of im-
mediate remedial
measures.

2. Independence of the
Civil Examiners have
helped me in audit-
ing & finalizing
many Estimates
of Civil Works
and saved to Govt

in the years 1912-13 and 1913-14
can't found the one Lec-
agree with the other Exper-
that the auditor himself
had apparently by over-
-sight omitted the
inclusion in his State-
ment No 1 of a quan-
tity of 5 lbs No. 10 white
cotton purchased on 1.7.1912
Nor marked in acct of 5 lbs
is accounted for in the
year 1912-13. The Expendi-
ture Register of the Manu-
facture Department
however shows that the
5 lbs of cotton purchased
on 17.5.12 was for
stitching prisoners'
shirts, and that 5 lbs
purchased on 12.2.13
was for Laundry Purposes
for a carpet and Jet-
Auditor

Another 5 ℔ purchased on
12. 5. 1913 & a. also for
Stitching. deducting these 15
from 95, there will remain
80 ℔ of cotton to be ac
counted for.

10. By the wires made in
1913-14, 200 ℔ of cotton
remains unaccounted for
in a similar manner
making in all 280 ℔
for the two years.

11. As explained over and
over again, the under-
Registers for these two years
were not satisfactorily
kept: & from Endorsements
made under from time
to time, no Check was possi
ble, but under the cir-
-cumstances corresponding with
the wages, because while
the latter was being noted
in the denominations
viz - in pounds, the for
-mer was being noted in
a different denomina-
-tion

assessment year, namely, the
years. The department has been
re-organized now. Every piece
turned out is properly dried
and then weighed and the
actual weights thus found
is noted in the 3rd page of
the Outturn Register where
from entries are made
into the Stock Register.
As a result of this it is
found that in every 100 lbs
of cotton received, a pound
is being returned to the
stores in the shape of
wastage and the auditor
has made no allowance
for this. The total quantity
of cotton received in the
2 years was 7,03,764 lbs
& 1637 lbs and the wastage
on this account was about
571 lbs.

12. The Manufacture Expenses

Here shows (vide Para 9 above)

H.S.

while 10 lbs of Cotton was pur-
chased for Stitching purpo-
ses Limits in the year 1912-13
only 5 lbs was purchased
for the same purpose in
the following year. Bur-
in the following year, there
has a sudden rise in
the price of cotton-pod
(cotton) of the Jail owing
to a large number of
Karmegas residents having
been convicted and
consequently the number
of prisoners Limits made
was far greater than
in the previous year (vide
margin). Cotton was
used for Stitching and
repairing Limits in larger
quantity but only the
actual work which may
be estimated at 20 lbs
was noted while in each
in the Code of Supplementary

Articles	made in 1912-13	made in 1913-14
Coats	220	227
Drawers	185	261
Caps	183	323
Shirts	149	409
Langoutis	116	319
Night-Dress-ers	5	120
Total	858	1727

13. in 1913.14 no cotton was
indented for for making
the warp of a number of
woollen carpets and rugs
but yet cotton must have
been used for the purpose
for woollen carpets for
which indents are avail-
able 60 lbs of cotton on a
total of 3875 sq. yds of ca
yet made and at the
rate, about 25 lbs of cotto
must have been consume
by the 11 - 5 sq. yds of woollen
carpets and rugs made
that year.

14. The woollen carpets and
rugs made in the year
1914.15 measured 2015
to make. Now the lower
warp of the previous
year was used and must
have weighed 20 lbs

15. Against 280 lbs of
cotton kept in account
for as in para 10 above
[illegible]

given ser- ify to accord-
ing to the preceding
4 paras are as under:-
50 lb towards haskets
20 lb — Stitching
25 lb —— cotton warps
" " woollen carpets and rugs.
made in 1913.14.
20 lb —— " " "
" —— made in 1914.15.
total 15.5.16

and the Stee leaves 1/25 lb
- Cotton which the Convict
weavers managed to mix
appropriate for their
selves. I make the re-
marks with some certain
ty because prisoners are
quite unable private
weavers in as much as
they have no interest-
in the property entrusted
to them and their thereof
proprietors which always
lie dormant- within them,
spring up when favourable
opportunities present-

Homeless and such an opportunity did present itself in the years 1912-13 and 1913-14 the workshops were re-supervised and accounts now kept at all; and if kept so badly kept as they were they will check up the out-turn figures are now on a far better basis. The issues and out-turn are all worked in the same denomination and the possibility of the appropriation has almost gone at least. Checks are minimised.

6. There is nothing significant in the figures, but the cost in the months of July, August and September 1913 for Contractors Haulage

by the Hon Jailer Mr. Mc Gowan (Para 7 of Audit Note) to minutes the Kannegal Rioters, above 200 in number, were upon their trial, and the Jailer discharging their Ordinary duties, was making suitable reads for them use. The receipts of Khadi and Dungri pieces from Workshops are as frequently noted in these minutes as the purchases of Cotton are. But as shown by 17. it has been observed in para 8 of the Audit Note that the raw material supplied by Late Contractor - Karimbux for the Carpet making or other articles

the auditor in his Statement No: C, these purchases were made without reference to the Superintendent. The practice till July 1912 was that the Jailers of this Jail made purchases on their own responsibility and when indent books were ordered to be maintained, only indents for more important articles such as Cotton etc were being shown to and passed by the Superintendent. In march 1913 the Jailer resumed the old practice and it was stopped on my return from the Cuddalore tour. xx

Wages to workshops have
nowhere been noted. But
it will be seen from the
order Book against date
13.11.13 that all the raw
materials said to have been
supplied by him have
been noted in the order
book they filled in my
own hand or on a slip
of paper in the hands
of the cadet deputy Jailer – moreover an appeal
and Ramentrichter was
which has been sunied
to the order book. The
order had no. my ap
proval when it was
registered but was
brought to my notice
later on. Work was
commenced on 2.11.14
as distinctly noted by the Deputy
Whereas the presump-
tion [illegible] is against that

to be put in hand
earliest date is not to be
the Art. Work book
shows that in October
and November 1913,
Mr. Adams carpet
was in loom, 6 rugs
were made, and a
smaller one, being
made, and side by
side with Mr Adams
carpet. Could
not be worked as the
were prior orders in
the looms fully oc-
cupied.
8. Mr Adams of Cabra
employed in making
Mrs carpet. Was
finished & 19.4.0 as
the under figure
28 was destroyed by

[illegible] (Plan 4.0),
the D' prepared by
the auditor it is con-
tended that the value
of labour Maintenance
Item Frieds ac - £48.13.
19. As provided un-
above the work was
not commenced in 191
and so the labour of
132 days in October
and November 1913
appreciated and added
to the cost of carpets
has not been included
therefrom. But there
remains 223 units
of labour to be charged
for and I accept
the portion of the Con-
tractors as the difference
to all the labour
of learners (Marked

was omitted in giving the cost - but which the auditor proposes to include, because the learners also share the loom and wear the carpets by way of learning. The labour employed in making them has therefore to be valued as under: -

Value of 223 units of Labour at 2 as per head per diem:		27. 14. 0	
Supervision Charges at 10 %		2. 12. 8	
		30. 10. 8	
Amount received before delivery - - -		19. 4. 0	
Balance		11. 6. 8	
deduct amount since received and credited towards the above - - -		9. 11. 2	
Balance: -		1. 11. 6	

and the same will be received in due course.

21. As in the irregularities in para 9, it may be stated that the Store-book Man-Keeper-posted from March 1911 to October 1912 Apparently owing to Want of supervision & responsibility on the part of the officials concerned. As explained in the Objection Statement Rs. Leg. the value of 3 Money bags and a file bag has been made good by Mr. R. S. Rajagopal. The Store Keepers have been noted and Red-pencilled.

24. Action is being taken to recover outstanding debts and a list of irrecoverable ones would be submitted shortly along with a report of their having been written off by the Accounts.

22. A separate Register is necessary, Registers is

now being maintained
showing the quantity
of wool purchased on
each occasion and
the loss in weight in
working on the various
stages before it is turned
into a finished pro-
duct: the twisted flax
wool ground in which
has been brought into
account and regular
visits are being now
maintained for all
workshops.

13. The garden Books
are all in order and
outstanding arrears
are gradually dis-
appearing. The almo
nuts as renewable
are be debited to
the accounts of the
parishes from whom
renewals are due
made and allow

with

with the date thereon.

4. The proper Collectors and Subsidiary Registers do then issue the Money from the Treasury, which is then accompanied by proper Warrants or Immediate Payments Books.

25. The Assessments made in para 17 of this Act are to be adapted, separate Columns with proper Heads to the Daily Rating Abstract Sheet-Registers showing the number of Prisoners in Custody and Time due. This appears to be necessary as the Rating Lists in original Act Sheets Abstracts separate Sheets of paper are kept

very much like Mr
Ffrench among the de-
fected Engineers. But
as the Queen herein
Exercises to suppress
for all purpose. The
Orders of the Medical
Officer for Rest or
Change of Air are
now being received in
the Medical Officers
Diary and when he
entered below to some
Extent facilitate audit &
Ration abstracts. Sheets
for August, September
and October 14. are
nearly missing and
another effort should be
made to find them.

26. The other objections
in the audit-note
(paras 18 & 19) have
either been admitted
or met in the Detail

detailed objections stated in the Case & Statement to which detailed Answers the Respondents refer as explanations of the objections with Claims & Prayers & Reasons which may be proved in Consideration of Explanations given and Note taken for Eventual recovery from individuals responsible.

27. In Conclusion I have to add that when I first took Charge of the Empire State of Mind expressed to me by Sir Simon Adams & others was to form a Voyage to Europe. On my return I did my best to carry out this Mission but I cannot

in which I have Charg-
ed Some- with Clear
Sine Witness to it-
Of Course much remain
is to be done and the
Audit has this Closed
the Year- But it Shall
be borne in mind that
the observance of
the formalities which
the Audit Enjoins
Each transaction
does through divers
Officers with
Many Numerous
Executive and Clerical
Connections of
Equal importance
and responsibility

Jn Mon ble

Hon Chancellor of the Exp

Note on the audit of the accounts of the Mysore Jail, for the period from July 1912 to June 1915.

Name of Auditor.

Mr. R. Raghunatha Rao.

Date of commencement of audit. 21-10-15

Date of completion of audit. 4--12-15

Period occupied (excepting holidays and Sundays).

37 days.

This is the first time that the accounts of the Mysore Jail were audited ~~Under~~ under the orders of Government conveyed in their No. G 928-9/Pri 14-15-4 dated the 31st August 1915 and as per instructions from the Inspector General of Prisons in Mysore, in his letter No. 1658/97-C7 dated the 29th September 1915.

2. Books etc., examined and audited are :--

For the Manufacturing depart.

1. Stock book of raw materials.
2. Stock book of miscellaneous raw articles.
3. Day book of sales.
4. Cash receipt book.
5. Stock book of manufactured articles
6. Outstanding Register.
7. Indent books
8. Register of daily out-trun of work
9. Register of orders.
10. Expenditure Register.
11. Detailed Contingent Register.
12. Memo or indent books for the purchase of articles.

For Jail Garden.

13. Day book of sales.
14. Bill book showing the persons for sales on credit.
15. Outstanding register.

For Jail Proper.

16. General cash book
17. Detailed contingent register.
18. Expenditure register.
19. Remittance register.
20. Daily ration indent issue register.
21. Daily abstract sheet of rations.
22. Hospital diary prescribing the special diet and extras under the sanction of the Medical Officer in charge of the Jail.
23. Acquittance rolls.
24. Prisoners' clothing Register,
25. Stationery account.
26. Premium books.
27. Service Postage stamps account.
28. Gate passes.
29. Gate keeper's book.
30. Nominal Roll of Wardens.
31. Order book.
32. Service Registers.
33. Register of receipts and disbursement of batta to Civil Prisoners.
34. Receipt book of fines.

Result of A u d it.

3. Check of cash balance. The cash in hand was examined on the morning of the 21st October 1915 and found to be Rs 145--6--2 of which one pie was broken, while the cash book showed a balance of Rs. 147--6--2.

Balance of permanent advance of 100/- for the Jail manufactory	55--9--1
---Do--- for the Jail proper. ...	66--1-11
Civil batta on hand.	17--8--0
Jail garden receipts	3--9--8
Manufactured articles sold.	4--9--6
	147--6--2
Deduct advance of	2--0--0
	145--6--2

The difference of Rs. 2/ was explained to be the advance paid to Maistry Rangappa on 4th September 1915 but not debited in the cash book. It is irregular to have kept this out of account.

4. The objections noticed in the examination or audit of the books are embodied in detail in the accompanying objection statements pages 1 to 17. Only the important points are noted below:--

5. Manufactory Department.

A permanent advance of Rs. 100/- is provided for the purchase of raw materials etc., required for this Department. This is accounted for in a book called "Expenditure Register" There is no separate store-keeper in this Jail and his functions are being performed by the Jailor himself.

The procedure obtaining in the matter of purchases and issues of raw material is as follows:---

The purchases of articles are usually made on indents prepared by the Jailor and approved by the Superintendent and issues are regulated by indents passed by the Jailor and necessary entries of these are then made in the stock books of raw materials.

For this purpose, Indent books have been printed in trifoil (sample attached) and supplied and articles required by each department of the Manufactory, are noted in the counterfoil by the warden in charge of the workshop and articles passed by the Jailor are noted in the foil under the intials of the Jailor and acknowledged by the maistry ~~reviewing~~ receiving them, while the 3rd foil "memo of manufactured articles received" is provided for the note of articles manufactured out of the raw materials noted as issued in the foil. The outturn as noted in this is carried forward to the stock register of Manufactured articles.

x 6. A very serious irregularity oticed in the accounts of the manu-acturing Department was, that the full uantity of cotton purchased in the ears 1912-13 and 1913-14 was not duly ccounted for by the outturn of manu-actured articles. With the exception f about 11 and 4 cases in 1912-13 and 913-14 respectively, the issues of otton as noted in the stock register f raw materials were not supported by he indents nor was the outturn noted n the 6rd foil (memo of manufactured rticles received). This serious omis ion prevented the possibility of ex-rcising proper check to see if the uantity of cotton issued as per stock ook of raw materials was properly ac-ounted for by the outturn.

Even in the few cases wherein he indents were available, they were ery defective and incomplete in that,

i. the indents were not serially numbered.
i the date of indent was not noted,
i. the quantity of articles passed were not entered in the foil,
v. the passed indents were not attested by the jailor,
v. the acknowledgment of the maistry receiving them were not obtained
i. the dates of issues as entered in the indents were different from those entered in the stock register.
i. in cases of issues on the dates noted in the indents, there were no corresponding entries in the stock register, and
ii. the memo of manufactured articles received was not either written up or if written up, the weight and value were not noted therein.

This defect was rectified in the year 1914-15; the issues were ~~finally~~ generally regulated by the entries in t

8--8-1914	... 10 lbs.
18--8-1914	20 lbs.
24--9-1914	.. 10 lbs.
13--4-1915	20 lbs.
6--5-1915	20 lbs.
17--5-1915	20 lbs.

the indents except in the
in the cases noted in the margin (vide statement attached).

The purchase of cotton during the three years under audit was as follows:---

1912-13.	.... 780¼ lbs.
1913-14.	1019 lbs.
1914-15.	684 lbs.

In the absence of indents showing the actual quantity of raw material issued and the memo noting the ~~quantity~~, weight or number of articles manufactured from time to time ~~from~~ ~~From~~ the raw material issued, a rough check was exercised to see whether the ~~whether~~ the total quantity of manufactured articles was a proper return for the total issues of cotton. Three statements were accordingly prepared for three years under audit, to show the quantity of cotton bought and issued as per ~~entired~~ entries in the stock book of raw materials, and the outturn of goods as recorded in the Register of daily outturn of work and the stock book of manufactured articles.

Cutturn	1912-13	1913-14
Dresscloth or Kadir	785¼ yds	775 yds
2 Dungry	227 ,,	537½ ,,
3 Napkins	110	,,
4 Duster towels or ~~cloth~~ cloth dusters.	96	147 ,,
5 Women sadi	5	...
6 Bath towels	40	58
7 Bed ticking (check)	50 yds	...
8 Panchai	6+1 (small)	3+1 (small)
9 Net or money bags.	90	...

Against the total issues of 780 lbs and 851 lbs of cotton in 1912-1913 and 1913-1914 respectively, the outturn in the shape of manufactured articles worked out from the statements 1 and 2 referred to above is shown in the margin.

Thus it will be seen that

against a total quantity of 1531 lbs of cotton issued in 2 years (1912-13 and 1913-14) a quantity of 1341 lbs (690+651) can be taken as having been accounted for, leaving a balance of 290 lbs costing about Rs. 140 ~~at 1-13~~ still unaccounted. Against this, some allowance may have to be made on account of some pile rugs or carpets (wool) prepared in 1913-14 and 1914-15 for which cotton tawny was used. (Vide statement B attached). But what quantity of cotton tawny was required and spent therefor, could not be known as there were no indents. Besides, no account of the wastage or other ~~prices~~ pieces of ~~the~~ cotton that cannot be used for manufacturing purposes, was maintained.

lbs ... 43-14-
= 13-14 - 4/13 → — 96-4-
140-2

As in the year for 1914-15 the outturn was found to be approximately equal to the quantity of raw material (cotton) issued, after excluding the cotton tawny which may have been used up out of the stock left in the Weaving Department for the manufacture of pile rugs made in that year, The large stock of cotton unaccounted for in 1912-13 and 1913-14 cannot reasonably be considered to have been properly accounted for at all.

7. In this connection it should be noted that the purchases of cotton upto December 1913 were all made by the then Jailor (M.R.S.Nagarkar) himself from the Jail Contractor Kanianna with-

without proper indents in a few cases and without obtaining the approval of the superintendent and the frequency of such purchases in July, August and September 1913 without the necessity of for so much raw materials is a point for consideration

8. Then again an order for two cotton carpets 12' x 18' each, given by the Jail contractor Karianna from whom the cotton was purchased in 1913-1914 for the manufactory, was registered in the order book under date 13th November 1913. What materials and what quantities of them were supplied by the Contractor for the work and what were issued from time to time to the manufactory, were not recorded in any book either in the Stock book or elsewhere.

This order was not apparently approved of by the Superintendent till sometime after the work was begun and the work stated as commenced on 2nd November 1914 was actually begun long prior to that date i.e., in October 1913. The matter requires further investigation.

The value of the above two carpets does not also appear to have been correctly calculated and recovered from the Contractor. For, on 5th June

1915

1915 in the day book of sales, Rs. 19--4--C is shewn as recovered from the Contractor as the cost of labour and a rough sheet of paper showing the calculation of the cost for 19-4-C was produced This was not checked, passed and certified by the Superintendent or any other officer. In checking this calculation with reference to the outturn book, it was found that (Vide statement D) the cost of labour employed from October 1913 to November 1913 and again from 2nd November 1914 to the date of completion of work was Rs. 48-13-C including the supervision charge, against which only a sum of Rs. 19-4-C was recovered. If the difference is not explained, the balance due viz., Rs. 29-9-C should be recovered from the contractor and credited to Treasury. The other irregularities noticed are:----

48-13--C
19--4--C

29--9--C

i. the stock book of raw materials was not posted from March 1911 to October 1912.

ii. The following things prepared as per entry in the outturn book were not duly accounted for and consequently there has been a loss of Rs. 7-12-C to be made good, by the persons concerned.

Money bag made on 23--8-1912 1
do 20--9-1912 2
3 value Rs 3--0--0

Dress cloth 25½ yards made on 9th August 1913 and 25 on 11th August 1913 or 50½ , the quantity brought on the stock register on 9th August 1913 was 44 yards.
Difference ..... 6½ yards ,, 1-12--C

Pile rug 18" or 1½ feet by 3 ft: made on 25th March 1914 as per entry in the outturn book.	1	value	3--0--0
		Rs.	7-12--0

iii. Two instances were noticed wherein the cost recovered for labour for work executed was less by 0--6--0 (Vide objection item No. 14&16)

iv. There was a deficiency in the stock of coir matting on 6th November 1915 to the extent of over 4 sq. yds. valued at Rs. 5/-. The stock book showed a balance of 16 11/12 sq. yds. while the actual stock on hand on that date was

1 piece	7 yds.	by 4 ft.	)	
1 ,,	2 ,,	,, ..	)	Old
1 ,,	1 yd.	,, 1 yd.	)	stock
1 ,,	10 ft.	,, 2 ft.	)	15 2/9
			)	sq. yds.

plus 1 new piece 9 yds. 1ft long by 2 yds (NEWSTOCK) which ~~is~~ was not shown in the stock book. This latter was the balance left out of coir matting of 90 square yards manufactured on 26th March 1915 for the Urdu Boarding School Mysore of which only 67 1/3 yards was issued for sale on 15th April 1915 to the school as per order. In the stock book the full quantity of 90 square yards was erroneously shown as issued on 15th April 1915. In any case the shortage of 4 square yards has not been explained and the value of it ~~is~~ ie about Rupees 5 at Rs. 1/4/- a square yard ~~should be made good~~ (Vide objection item No. 11).

v. In one instance, 3 yards of coir matting was sold for Rs. 1-8-0 while the proper price of it was Rs. 3--6--0 at Rs. 1-2-0 a yard. The authority for having sold the article below the cost price was not produced (Vide Objection item No. 12).

vi. Orders received for the manufacture and supply of articles were not regularly registered in the order book and gate passes were not issued for all articles sold or sent out of the jail. This defect should be at once remedied. For otherwise no effective check can be exercised against the fraudulent removal of articles from the jail premises. (Vide objection item No. 21).

vii. No record of the purchase of certain kinds of raw material such as Teak wood and rose-wood and other miscellaneous entries was maintained, (Vide statement E) attached, and the issues of manufactured articles, viz., dress cloth and dungry cloth for use in the Jail as noted in the stock book of manufactured articles, were not supported by indents or other authority noting the purpose for which they were used.

viii. Manufactured articles were not regularly brought on the stock book before they were issued for sale etc.,. (Vide objection item No. 20).

ix. The stock of manufactured articles was examined by the Assistant Comptroller Mr. B. Sreenivasa Iyengar on 26th October 1915 and was found to be in agreement with the book balance except that 3 Hospital quilts or drawers found in stock had not been shown in the stock books.

10. The total amount of outstandings on 30th June 1915, on account of credit sales was Rs. 207-15-2 of which a balance of Rs. 167-1-6 uptodate of audit remained to be recovered from persons noted in the statement attached to objection item No. 8.

Amounts aggregating Rs. 58-2- were due from the jail officials including those transferred and the recovery was not made from their salary in the month following that, on which the purchase was made or in the subsequent months. It was not pointed out whether timely steps were taken for recovering the dues from the other purchasers.

Wool account.

In respect of wool purchased in a raw condition for preparing cumblies and carpets no account was maintained to show the wastage that may occur in the stages of bowing and spinning preliminary to the use of the spun thread for the preparation of any article.

In the absence of such an account there is ~~xxkkingxx~~ no knowing whether the full quantity of wool purchased has been duly accounted for. No indents were forthcoming for the issues from 4th April 1913 to January 1914 Sometimes, the spun wool was sent to the Bangalore Central Jail for dyeing but the quantity sent and received back was not recorded in any book.

A quantity of spun wool second sort black to the extent of about 126 lbs found in a room in the jail where the auditor was working was not recorded in the accounts, and it was explained that it was the balance of woolbought for cumblies.

12. Wood account.

Indent book of the Carpentry Department for the period from January 1915 to 17th June 1915 was not forthcoming for audit.

13. Schedule of prices.

No uniform rule was observed in fixing the sale prices until recently when an order was received from the Inspector General of Prisons in No. 708-1707 dated 21st April 1915 that the sale price should be fixed as follows:-

The sale price of an article should be the sum total of the undermentioned items.

1. actual cost of raw materials before wastage.

2. value of convict labour employed (2 annas per man per day)

3. supervision charge at 10% over the above two items

In the case of work done for another jail or lock-up, the sale price should be fixed atthe actual cost of price of raw material used before wastage.

14. **Jail Garden**

No cash book showing the amounts received towards the sale of jail garden produce had been maintained prior to 10th July 1915.

The day book of sales of garden produce on other cash-down basis produced for examination commenced from October 1910 was continued only upto December 1911 and it was not written up for the period ending with July 1913, nor was any record kept in the bill book showing the persons who bought vegetables on ~~credit~~ credit during the period.

In the day book of sales, certain amounts shown under the head "credit sales" were not traceable in the bill book showing the persons and the amounts due as pointed out in objection item No. 3.

A sum of 0-2-11 due from jail officials as per bill book was omitted to be recovered (Vide objection item No. 2.)

In checking a few counterfoil of gate-pass, it was found that in

in respect of vegetables sold to certain jail officials, the cost thereof aggregating Rs. 1-10-6 was not entered in the bill book and no recovery of the amount from them was traceable. Vide objection item No. 4. In the place of bill book, discontinued from July 1915, an outstanding register has been kept showing the opening balance, credit sales during the month and the amount recovered and the balance.

The outstandings at the end of June 1915 were Rs. 22-3-8. Out of Rs. 22-3-8 a sum of Rs. 5-9-1 was recovered prior to date of audit leaving a balance of 16-10-7 (Vide list attached to objection item No. 5) Excepting Rs. 7-3-4 due from public, the balance was due from jail officials.

15. General cash book.

Instances where the cash book was not being written up on the day on which the transactions took place and the cash on hand was not verified with the book balance, are given in the statement appended. (Vide also objection item No. 27.)

16. Expenditure register of Jail proper.

A permanent advance of Rs. 100/- has been held for petty expenses on account of jail proper in addition to Rs. 100/- on account of jail manufactory. Expenditure incurred out of this imprest and the recoupments thereof are noted in this register.

The amounts drawn directly om Treasury on Abstract Contingent bills and paid to the party for the articles supplied, were not shewn in the expenditure book on the ground that it was not paid out of the permanent advance. For instance in the Abstract Contingent bill for Rs. 85?-1C-7 drawn on 31st January 1914 along with Rs. 14-9-0 spent for the jail proper out of the permanent advance, Rs. 47-9-6 were also drawn being the cost of articles purchased on credit from the contractor Karianna which was paid to him on 9th February 1914.

This omission should be supplied for otherwise there will be no accurate information regarding the total amount drawn on account of contingent expenditure, and the balance of grant available at any time

7. Rations.

The daily ration indents prepared showing the number of prisoners under all classes and the articles with quantities required as per diet scale fixed in which are also included the special diet and extras to be issued under the direction of the Medical Officer, ~~are~~ are at present sent away in orfginal to the Office of the Inspector General of prisons and only a register showing the daily abstract of rations is kept in the jail.

In it, the number of prisoners under special diet under different classes (Labourers and Non-Labourers) is not shewn separately and also the men under home diet.

The articles issued as extras and special were, however, dhec ed with the Medical Officer's daiary in a few cases, wherein it was notice that for certain issues of extras, no proper authority was forthcoming as detailed in statement H attached.

Ration Abstract sheets for August 1914, September 1914, and Oct ber 1914 were not found in the Register

18. Acquittance Rolls. and Service Registers and Order Book:--

i. The payment of Rs. 1-14-0 on 11th November 1914 was not sup ort by the acknowledgment of the party (Vide objection No. 26).

ii. A sum of Rs 0-4-2 being the undisbursed pay of warder Thammiah fo day in January 1915 was not properl accounted for either by paying it to the individual or by refunding it to Treasury by shortdrawal Vide objection No. 28.

iii. The omissions of entries and the inaccurate and wrong postings noiced in the service registers are detailed in objection statement. No.

iv. The following erroneous payments were also noticed:---

0--2--7	Excess drawn in the paybill of July 1914 and paid to Warder Thimmma
0--2--7	Excess drawn in the paybill for January 1915 and paid to Warder Kencha
0--4-10	Excess drawn in the paybill for June 1914 and paid to Warder C. Muda.
0-10--0	

This sum of annas 10 should be refunded to Treasury by shortdrawal in the next paybill.

19. Civil Prisoner's account.

A register is kept showing t the receipt and disbursement of civil batta on account of Civil Prisoners in the Jail and the amounts received and paid are noted in the General cash book; but in a few cases for the amounts noted as remitted to the courts and to the parties by Money Order the necessary acknowledgments or gadis, or money order coupons were not forthcomin. (Vide statement attached to objection No. 50).

It was also found that for the money received no receipt was granted. In regard to fires received to be remitted to Courts a counterfoil receipt book has been maintained but no receipts appear to have been passed from 1913 to 1915.

No reference was forthcoming to account for the disposal of Rs. 5-10-0 being the unexpended civil

Statement Showing Cases where the issue of Cotton noted in the Stock book was not supported by incidents in 14.15

Date of Measuring the Stock	article	quantity	
8.14	No 10 cotton	10 lbs	
8.14	do	20 lbs	
8.14	do	1 "	
8.14	do	1/2 "	
8.14	do	1 "	
9.14	do	1 "	
9.14	do	10 "	
10.14	do	1 "	
10.14	No 20 cotton	1 "	
do	Red cotton	1 "	
10.14	No 20 cotton	1/2	
11.14	No 10 cotton	1 "	
11.14	do	1 "	
11.14	do	1 "	
12.14	do	1 "	
12.14	~~2 Rolls~~ No 10 cotton for Kadi	2 Bundles.	Incidents issued available but warps not prepared. Issued from the cotton book that 47 yds were cut off on 18
12.14	do -	2 Bundles.	do - Issued that on 29.12.14 47 yds were cut off -
12.14	do - for Dungry & Durrie	2 "	do. Issued that 16 yds were cut off on 11.1.15 & Bed Ticking 9 1/2 yds on 13.1.15 & Dungry 33 yds on 16.1.15
4.15	No 10 cotton	20 lbs	Issued that 4 5 1/2 yds of dress cloth were cut off
4.15	do	20 "	on 21.4.15 Issued that 6 yds of Dungry cut off on 24
4.15	do.	20	Not handed.
4.15	do Colored cotton	1 lb	
4.15	No 20 cotton	1 lb	
4.15	No 10 cotton	20.	Issued that 6 1/2 yds of Dungry cut off on 14.5.15
5.15	do.	20	do - 46 yds of Kadi cut off on 19.5.15
5.15	No 20 - do -	20	lbs. Not known - but there was an article of 14 1/2 Bed Sheets on 29.5.15 while work was commenced on 6.5.15.
5.15	No. 10 cotton	20 lbs	- Issued that 46 1/2 yds Kadi cut off 10.6.15

Statement showing the Pile Carpets, Cotton Carpets & Pile Rugs prepared in 12-13, 13-14 & 14-15

Date	Article	Dimensions	No.	Remarks.
- 5-13	Pile Carpet for verandah	18 ft. by 12 ft.	1	
20-6-13	do - do -	6 ft. by 6 ft.	1	cotton 6 coolies indented for 40
7.13	do do	do -	1	12-13 & 20 of 11-12
3-9-13	do -	99 - 8 ft. by 4 ft.	1	
		86 - 7 ft. by 4 ft.	1	
1-10-13	Pile rugs	3' x 1½'	4	
22-11-13	do	do	6	
5-12-13	do		1	
23-12-13	do		1	
7-2-14	Pile Carpet- cotton	159 - 13' x 12'	1	— vide above.
2-3-14	Pile rug	3' x 1½'	1	
6-3-14	do	do	2	
11-3-14	do	do	1	
16-3-14	do	do	1	
25-3-14	do	do	1	x Mt. Everest - Cotton Rug
2-6-14	Pile Carpet-	84 - 7' x 4'	1	
13-7-14	Pile rug	3' x 1½'	1 ✓	
17-7-14	do	do	1 ✓	
31-7-14	Pile Carpet-	6' x 2'	1 ✓	
12-8-14	Pile rug	3' x 1½'	2 ✓	
19-8-14	do	do	2 ✓	
14-9-14	do	do	6 ✓	
21-9-14	Pile Carpet-	60 - 5' x 4'	1 ✓	
25-11-14	do	97 - 8' x 4'	1 ✓	
18-1-15	do	86 - 7' x 4'	1 ✓	
16-2-15	Pile rugs	3' x 1½'	2 ✓	
11-3-15	Cotton Carpets	36 ft.	2 ✓	for Kanianna - Jobs omitted as was supplied by us
13-3-15	Pile rug	3' x 1½'	1 ✓	
20-3-15	do	do	1 ✓	
26-3-15	do	do	1 ✓	
3-4-15	do	19 - do -	1 ✓	
30-6-15	Pile Carpet-	84 - 7 x 4	1 ✓	
5-7-15	Cotton Carpet-	12 ft. - (12' x 8')	1 ✓	(for Kanianna)

Statement showing Cases which the indents for the purchase of cotton were sent by the Jailer without the approval of the Superintendent.

Date of indent	Article	Quantity	Date of supply as per entry in the Stock Book of Lens Making	Quantity	Remarks.
15-12-12	No 10 Cotton	20 lb	14-12-12	20	Contra Kanigiri Prem. Indent by the Jailer R.S
9-12-12	No 20 Blue cotton	5.	20-12-12	5	From Bezwada do -
20-12-12	No 10 Cotton White	20	22-12-12	20	do - do -
1-1-13	do	5	8-1-13	5	do - Indent passed & approved by the Su
10-1-13	do	20	15-1-13	20	do do do -
2-1-13	do	20	23-1-13	20	do - Indent passed by Jailor R.D.N
10-2-13	do	20+5	12-2-13	25	do - do -
2-4-13	do	20	12-4-13	20	do do
6-4-13	do	20	17-4-13	20	do do .
3-4-13	No 30 Cotton	10	24-4-13	10	do do
13-5-13	Black No 30	1/2	13-5-13	1/2	do do —
do	White Cotton No 10	20	do	20	do do —
22-5-13	do	20	23-5-13	20	do do —
11-6-13	do	20	13-6-13	25	do - Indent passed by Jailor in Cha
do	do	5			
21-6-13	do	20	25-6-13	30	do do Jailor R.S.N.
"	do	10			
17-7-13	do	20	17-7-13	20	Contra Ramana - do —
23-7-13	do	20	23-7-13	20	do do —
24-7-13	do	20	24-7-13	20	do do —
28-7-13	do	20	28-7-13	20	do do
August 13	Nile Thread No 2		—		do do -
Septr 13	do				do do —
Octr 13	do				do —
Novr 13	do				do —
Decr 13	9-12-13	do -			do -

Purchases of cotton from which not supplied by indents or memo vessent produced :-

No 10 cotton	4-1-13	20
	~~8-1-13~~	~~5~~
	4-3-13	20
	1-4-13	20
No 40 cotton	2-6-13	3 3/4
No 10 cotton	28-6-13	40
	2-2-14	30

2/2/14

In the memo dtd 4 bundles were received by the Jailor while 7 were purchased

Statement showing the labour employed for preparing two Cotton for Cultivation Kaniama.

Date	No of men engaged at work as per undermentioned Work.				Total.	No Shown in the Sheet by Jasper	Remarks
	Weaving / Loom repairing Setting &c.	opening cotton	Spun	Dyed			
11-14	½ Y. 5 + ½ 3				½ of 5+½ 3	3	Loom repairing.
11-14	do. 3				3	3	do.
11-14	Do. 3				3	3	Setting Loom
12-14		1			1	-	
12-14		1			1	-	
12-14		1		1	1	-	Cotton for the Cooperative Kaniama Granted not entered.
12-14		1			1	-	
12-14	2	1			3	3	
12-14	2+1L	1			4	4	
12-14	2+1L	1			4	4	
12-14	2+1L	1			4	4	
1-15	2+1L	1			4	4	
1-15	2+1L	1			4	-	
1-15	2+1L	1			4	3	
1-15	3+1L				4	3	
1-15	3+1L				4	3	
1-15	3+1L				4	3	
1-15	3+1L				4	3	
1-15	3				3	-	
1-15	3				3	-	
1-15	3				3	3	
1-15	3				3	-	
1-15	3	1			4	3	
1-15	3	1			4	3	
1-15	3	2			5	-	
1-15				1	1	-	2 Lbs Red Dye
1-15				1	1	-	do -
1-15		2			2	-	
1-15	2+2L				4	3	
1-15	2+2L	1			5	3	
1-15	2+2L	1			5	3	
1-15	2+2L	1			5	-	
2-15	2+3L	1			6	4	
2-15	2+3L	1			6	4	
2-15		1			1	-	
2-15		1			1	-	
2-15			2		2	-	4½ Lbs No 10 Cu
2-15		1			1	-	
2-15	3+4L				7	3	
2-15	3+4L				7	3	
2-15	3+4L				7	3	
	113	24	2	3	142		

Date	No. of men employed as per cut-min book Weaving, Loom-Spinning Selfing Piling &c 113	Spinning Cotton 94	Spare 2	Dyed 3	Total 140	No. Shown in the Trough Sheet-off Piece 78
· 2 · 15 ·	4				4	
· 2 · 15 ·	4 + 3d				7	4
· 2 · 15 ·	4 + 3d				7	4
· 2 · 15 ·	4 + 3d				7	4
· 2 · 15 ·	4 + 3d				7	4
· 2 · 15 ·	4 + 3d				7	4
3 · 15 ·	4 + 3d				7	4
· 3 · 15 ·	4 + 3d				7	4
· 3 · 15 ·	4 + 3d				7	4
· 3 · 15 ·	4 + 3d				7	4
· 3 · 15 ·	4 + 3d				7	4
Total	194	24	2	Total 3	223	122
					Foreloom Spinning opening	8 12 12
						154

Value — 21 · 0 · 2 — per man
2 19 — 4 — · ·

Value of labour as per cut-min book for 223 men abo. 2 — a man	27 — 14 —
Add Cut-of labour in Oct & Nov 13 · for 132 men —	16 · 8 ·
	44 · 6 · ·
~~Less~~	~~2 5 — 2~~
Supervision in Charge at 10 % ·	4 — 7 — ·
Total	48 — 13 · 0

e cost of labour for preparing 2 cotton carpets of Kariyanna

uth & date	Number of men	Amount			Remarks
12 - 11 - 14	3	-	6	0	The order for the carpets has been registered in the jail on 13-11-13. Work commenced on 2-11-14 after a lapse of nearly one year.
13 - 11 - 14	3	-	6	0	
14 - 11 - 14	3	-	6	0	
28 - 11 - 14	3	-	6	0	
29 - 11 - 14	4	-	8	0	
30 - 11 - 14	4	-	8	0	
31 - 12 - 14	4	-	8	0	
2 - 12 - 14	4	-	8	0	
5 - 12 - 14	3	-	6	0	
6 - 12 - 14	3	-	6	0	
7 - 12 - 14	3	-	6	0	
8 - 12 - 14	3	-	6	0	
9 - 12 - 14	3	-	6	0	
13 - 12 - 14	3	-	6	0	
15 - 12 - 14	3	-	6	0	
16 - 12 - 14	3	-	6	0	
27 - 12 - 14	3	-	6	0	
28 - 12 - 14	3	-	6	0	
29 - 12 - 14	3	-	6	0	
1 - 2 - 15	4	-	8	0	
2 - 2 - 15	4	-	8	0	
17 - 12 - 14	3	-	6	0	
18 - 12 - 14	3	-	6	0	
20 - 12 - 14	3	-	6	0	
23 - 12 - 14	4	-	8	0	
24 - 12 - 14	4	-	8	0	
25 - 12 - 14	4	-	8	0	
26 - 12 - 14	4	-	8	0	
27 - 12 - 14	4	-	8	0	
1 - 3 - 15	4	-	8	0	
2 - 12 - 14	4	-	8	0	
3 - 12 - 14	4	-	8	0	
9 - 12 - 14	4	-	8	0	
10 - 12 - 14	4	-	8	0	
11 - 12 - 14	4	-	8	0	
Carrying for ———	82	1	0	0	
Carrying for ———	12	1	8	0	
Weaving for ———	12	1	8	0	
Total	154	19	4	0	

Rupees Nineteen Annas

Statement showing the articles brought but not brought
into the Stores book Jamsi: Land articles & from which no Stores supplied
to Mr Ward Accountant

Y.	Articles purchased	Value.			Remarks.
As per the Expenditure					
K.					
15	Paid for a reed supplied from Bombay	1	10	-	Noted in the inventory for 14-15
15	Pine apple Polish 1 Bottle	1	8	,	No indent for this article was in hand any purpose.
15	Paid for a parcel of cut gut received Bungalow Cantil Jail		4	.	Ch
15	Paid for 2 mds of 2nd sort white wool Rs 18/13 while in the Stock book from Kurlands only 46 lbs were taken Less by 4 lbs	1	8	,	
14	Paid for Brass reed	2	4	,	✓
14	one Brush for Starching cloth, Cambric &c	6			✓
15	3 000 movable heads	9	12	..	
15	Paid for 4 bl-8 sets	3	2	..	✓
15	Paid for 3 beams of Rose wood purchased on 15-1-15	57	2	9	
15	Paid for black wood Log of 40-28 eft. cut 2/8 a eft.	100	10	.	
15	Paid for 9 3/4 lbs of beaten	9	2	3	for actual purpose was increased.
12	2 lbs wire nails	.	4	.	Purpose not known. No indent.
1.12	3 000 movable heads	9	.	.	

26.11.12	5 yds Cane - weight 1/4 lb	.16.	
1-5-13	2 Shuttles from Bombay [illegible] 2/8 ea order 13 brought over the Stock book of Imp articles & Stationary issued on 10.10.1913	2 8 .	To be noted in the Stock book of Tools Plant or implements -
3.11.14	Pick axes 6 ✓	7 12 .	Noted on the Inventory for 14 Paid out of the Jute Profits
6.9.12	2 Hand Cane Lanterns	6 . .	Carlingues - To be noted in the Stock book of — do
10.10.12	Pick axes 4	3 10 8	
do	Mamalies 4	3 6 .	Implements &c. — do -
Aug 13	Glue 1 lb	. 14 .	
Nov 13			
6.2.13	Aligon Locks 7 - at 1/4	8 12 -	✓ Noted in the inventory. 12.13
14.2.13	Iron Scales - 2 [illegible]	3 8 -	✓ ———
28.6.13	1 English & Canarese Dictionary	3 . .	✓ Noted in the Inventory for 12 13.
1.12.12	12 County Mark Ringers	3 12 -	
5.2.15	6 — do .	1 12 -	
Nov 13 do.	Iron Grease Hand Saw 1 lb	. 9 -	Noted in the Inventory for 13.14.
Jany 14	2 Scissors at 2.6 each	4 8 -	do —
24.9.12	4 Brass Pounders for the use of Kitchen in the Jail prepared on 24.9.12 & brought on the Dry book of Stores on 30.9.12 for R 3/4.	3 4 -	To be noted in the Inventory for 12.13

Register of Manufacturing Plant, Implements &c. and other articles in Stock in the field-Ryotwa.

Name of article.

Balance brought forward		Brought into Stock		Total		Disposed of by Sale or written off		Balance remaining		Deduct depreciation in value by wear and tear or — percent	Net value of Balance	Rem
No	Value	No	Value	No	Value	No	Value	No	Value			

Statement Showing the differences noted in dates between the Subsidiary books & the Cash book of each month —

	Description	Amount	Date of entry in the Subsidiary book. Book	Date	Date of entry in the Cash book.	Remarks —
1	Sale of one ½ seer brass seer	·12·	Day book of Sales	19-8-14	20-8-14	
2	Value of 89½ yds of Khaki sold to the Supdt-Maharanee's Hospital-Mysore	29 5 11	Do -	5-6-15	30-6-15	Apparently written in error for 5-6-15 as 5-6-15 in the Day book of Sales.
3	Labour for making Carpets	19 4	Do.	5-6-15	8-6-15	
4	Garden Sale proceeds	·1 6	Do.	21-12-13	22-12-13	
5	do.	·5 5	Do.	29-1-14	3-2-14	delay of 5 days
6	do	·2 3	~~do~~ do	12-2-14	2-2-14	
7	do	·5 2	do	11-2-14	5-3-14	delay of 22 days.
8	Sale of deal wood coffin	13 9	Do -	13-8-12	16-8-12	
9	Sale of ½ Brass seer	·12·	do	27-8-12	28-8-12	
10	Remittance to Dy	5··	As per Remittance	23-8-12	24-8-12	
11	do	5 5	book of Dy acknowledgment			
12	do	2 5 2	- Do.	20-8-13	18-8-13	Before remittance, the debit in the Cash book
		1 4 ·	do	11-4-14	13-4-14	
13	Pay disbursal	5-3 7	As per Acquittance roll	2-8-14	3-8-14	
14	Decree amount stamp Seal-6	50 1	As per Debit Voucher			
	Additional Munsiff Mysore	4 5 3	in the delivery book	19-7-13	20-7-13	
15	Sub receipt for Russian 9248 Chamarajja	20	do	12-2-13	13-2-13	
16	—do— Russian Station amil	250	do	14-6-15	15-6-15	

Date.	Tobacco	Articles.										Remarks.
		Full Rice	Tyre	Milk	Sugar	Mutton	Rezi Flour	Wheat	Arrow root	Extra Rice	bread Fruit	
18.6.14	C.P. Veerama		1½ lb							½ lb		ordered on 16.4.14
	8832 Arumaley	5 lbs		1 pt	2 oz							do — 11.5.14 & 16.3
	9329 Nagesalem			1 lb			12 oz	12 oz				do — 19.5.14
	9201 Rangadorai	1	1½									do — 1.6.14
	3672	1	1½								bread	do — 12.6.14
	9570 Mudr		1½									do — 13.6.14
	W.T.P. Ramasamy	1	1½									do 15.6.14
	do Chikkanna	1	1½									do do
	Sethagiri Reddy	1	1½									do do
	9217 Bhadrachalam		1									do 16.6.14
	9208			1 lb	2 oz				4 oz			do 17.6.14
	9426			1 lb	2 oz				4 oz			do do
	9693			1 lb	2 oz				4 oz			do do
	W.T. Venkata	1	1½									do 18.6.14
	do Rama	1	1½									do
	9671			1 lb	3 oz				4 oz			do
	9663	1	1½									do
	9246	1	1½									do
	9482	1	1½									do — 6.6.14
	Ashtadikkal & Thathiem Reddy	11 14	19 25	6 oz 6 lbs	11 oz 10 oz		12 oz 6 oz	12 oz 12 oz	1 lb 1 lb	2 lbs 2	4 - 10	
	Excess	3	6									
	C.P. Veerama		1½							2 lbs		
	8832 Arumaley	1		1	2 oz							
	9329 Nagesalem		x	1 lb			12 oz	12 oz				
	9201	1	1½									
	9217		1 lb									
	9146	1	1½									
	9208 Langa	1		1 lb	2 oz	4 oz						ordered on 20.6.14
	9564	1	1½									do do
	9570	1		1 lb	2 oz							do 21.6.14
	9203, 9562, 9370	3	4½	4½								do 22.6.14
	9447	1	1½	1½								do 25.6.14
												do 26.6.14
	Total	10	13	4	6	4 oz	12 oz	12 oz		2 lbs		
	Absolutely indent.	10	17-8	4	6 oz	4 oz	6 oz	12 oz		2 lbs	2-14	
	Excess		4-8							3 lbs		

ment Showing the offerden rations in the issue of Soldiers between the Rationing indent of the Hospital b
Soldiers under the
Medical O

Date	To whom.	Articles.										
		Full Rice	Milk	Ayra	Ghee	Sugar	Eggs	Mutton	Rajikum	Extra Rice	Barley	Firewood
1.1.16 as per Medical Offrs Diary.	9916 No 9827 Munisamy	1	1 pint			2 oz						
	per Medical 9827 Chinny		~~1 pint~~	1 lb ✓								
	9898 Gosamy ✓	1 ✓		1½ ✓								
	C.P. Basa Sheik			1½ ✓						8 oz ✓		
	Muddu		1 pt + ½		8 oz	2 oz	2	4 oz				
	9890 Venkata	1		1½								
	9849		1		8 oz	2 oz						
	9424 Kasi Sheik									8 oz		
												1 - 12 for two ppl.
	Total	3	3½	5½	16 oz	6 ~~oz~~	2	4 oz	-	16 oz		
	Hospn Ration Sheep											
	the quantity issued	5	3½	8½	16 oz	6 oz	2	8 oz		2 lb		2 - 8
	Diffe	2 Srass		3 lb wan	-	~~X~~	-	4 oz	-	1 lb ✓	/	- - 2 -
on 28.1.15 as per Medical Officers diary.	9424 Kasi Sheik									8 oz ✓		
	9890 Venkata ✓	1 ✓						4 oz ✓				
	9939 Muddu Sheik ✓	1 ✓		1½ ✓								
	Kancha Lapa ✓	1 ✓										
	Wt. Kasi Swamy ✓	1 ✓										
	do Basa Swamy ✓	1 ✓										
	Wt. Fr. Malley ✓	1 ✓	½ pt ✓								2 oz ✓	
	Chitla Hanumantha ✓	1 ✓	½ pt		8 oz	2 oz						

9829 Venkata	1 ✓		1½ ✓					5 oz		
Cpl. Pattenkara ✓										
9882 Sanjiva ✓	1 ✓									
9847 Sankaja	1 ✓									
9968 Mudda	1 ✓									
Total	11	½	3				4 oz	5 oz	8 oz	2 oz
As per Return Sheet	14	½	7½				12 oz	5 oz	1 lb	2 oz
Diffe	3 Excess	-	4½ Excess				8 oz Excess	-	8 oz Excess	
9089 ✓	1 ✓									
8597	1 ✓		1½ lb ✓							
8927 ✓	1 ✓									
8936		1 lb		8 oz	2 oz					
8944 ✓	1 ✓		1½ ✓							
Total	4	1 lb	3 lbs	8	2					
As per Return Sheet sundries	3	5	3 lbs	8	4				1 ✓	
Diffe		2 lb			2 oz				1-8-	
20.7.12 As per Return sundries		1 lb								
21.7.12										
17.4.13 U.T. Chikkanna ✓		1 ✓		8 ✓	2 ✓					
8961 ✓	1 ✓		1½							
Pulla devaru ✓	1 ✓									
8929 ✓		2 lb ✓			3 oz ✓					
9244 ✓			1½ ✓							
9421, 9245, 9426, 9098, 9099, 9262, 9246, 9286 ✓	6 ✓		9 ✓							

93-14 While the quantity as per sa
is 93-10 for 107 at 14 oz

102-10 Unsupported by any author
The quantity as per sale
101-8 for 116 at 0-14-
do - 100-10 for 115

Your
letter dated with
the Municipal Book

102 of Mutta
Chairman
Ath for Exam

Statement showing the issue of cotton remained on hand Aug 7-

Week ending	Article					Article		
	No 10 cotton	No 20 cotton	No 14½ cotton	Red cotton	Coloured cotton	Date	Article	Quality
Balance	100 lb	30 lb	30 lb	2	0-10	8-7-14	Diamond Towels	24
1-7-14						9-7-14	Check Dusters	11½
2-7-14		5				15-7-14	Diamond Towels	21
9-7-14		5				29-7-14	Kadi	57½
16-7-14					0-5	1-8-14	Hand Towels	24
23-7-14	2	5				8-8-14	Kadi	57½
30-7-14	30					12-8-14	do	24
		2				15-8-14	do	24
	5	3				18-8-14	do	23¾
	6					19-8-14	do	29
		1				1-9-14	do	47½
						2-9-14	do	45½
Total	43	21			0-5			
Issue	57	9	30	2	0-5			
Balance 88 74	+30		2 / 30-9-14					
Total	87	9	32	2	0-5			
8-8-14		½						
8-8-14	30							
9-8-14	1							
9-8-14	10							
9-8-14	10							
9-8-14	30							
9-8-14	½							
9-8-14	1		10			11/12-9-14	Panchai	7 of 24
9-8-14	1							
9-8-14	10							
9-8-14	½							
9-8-14	1							
9-9-14	1							
9-9-14			8			6-10-14	Panchai	7
9-9-14				¼				
9-10-14	1							
9-10-14			8			20-10-14	Panchai	7

Abbeant Kadi — 297 yds.

— Diamond Power. 47

Chesterton —— 114 yds.

Statement Showing the receipt & expenditure of cotton in 14 15 of the Ind-town

Ref to class	Article	Issued with Sketch Ref		Ind-town as per entry in the Ind-town books						
		granted	Date	granted	Date	Dress cloth	Dungry	Bedticking	Pandhari & Sadri	Check dusters.
8-14	No 10 cotton	30	18-8-14	20						
			27.8.14	10						
9-14	do	40	7-9-14	30	18.9.14	48½				
			15.9.14	10	20.9.14	45½				
					6.10.14				24 or 7 Pm.	
					20.10.14				do 7	
9.14	do	10	24.9.14	10						
10.14	do	40	12.10.14	30	26.10.14	59				
			20.10.14	10	30.10.14	50				
					29.10.14					
10.14	do	40	22.10.14	40	7-11-14	54½				
					18.11.14				48 or 6 Sadri	
11.14	do	20	9-11-14	20	21-11-14	54				
11.14	do	20	23.11.14	20	4-12-14	54				
12.14	do	41	4-12-14	20	18.12.14	47				
			5-12-14	1						
			9-12-14	20	29.12.14	47				
12.14	do	20	30.12.14	20	11-1-15	-	16			
					13-1-15			9½ or 3		
					16-1-15		33			
	do	40	10.1.15	40	30.1.15	46½				

Indent available.
as per in dust towards the issue of 70 lbs. and on 14½ [illegible] a.22 (40-22/8)
& 4½ lbs Red cotton on 23.9.14 & 8 lbs on 7.10.14 and on no.

Indent available.

17 4½ d.

Indent available.

Indent available.

do

In the Ind-ent the memo not-written

1 lb for Jemadar Red-repairs noted in the ind-ent of 16.12.1

In the indent memo not-written

The ind-ent passed not-initialled by the Jailor - memo not-written

26·1·15	do	10	6·2·15	10	17·2·15	–	30	–	–		In the ind[ent] memo not-wanted
6·2·15	do	40	9·2·15	37½	17·3·15	–	–	46½ or 11			Memo not-wanted in the ind[ent]
			10·2·15	2	3·4·15			34¾ or 12			
			11·2·15	½							Stitched –
16·2·15	do	20	17·2·15	20	4·3·15	46	–	–	–		Memo not-wanted in the ind[ent] – Indent passed withip
26·2·15	do	20	26·2·15	20	19·3·15		62½	–	–	–	do – do –
10·3·15	do	20	10·3·15	20	26·3·15	47	–	–	–		Ind[ent] not-dated, not-initialled & memo not-wanted
19·3·15	do	20	19·3·15	20	3·4·15	45	–	–	–		do – do –
5·4·15	do	20	6·4·15	20	24·4·15	–	65	–	–		Ind[ent] passed not-wanted do – do –
6·4·15	do	20	7·4·15	20	21·4·15	45½	–	–	–		do – do – do –
13·4·15	do	20	13·4·15	20							
25·4·15	do	20	25·4·15	20	14·5·15	–	61	–	–		do – & memo not-forthcoming
28·4·15	Colored Blanks	1	28·4·15	1							– no indent
6·5·15	No 10 cotton	20	6·5·15	20	19·5·15	46					} M indents.
15·5·15	No 20 cotton	20	17·5·15	20	29·5·15	–	–	43½ or 14½			
23·5·15	No 10 cotton	20	24·5·15	20	10·6·15	46½				5745	drill cloth.
					15·6·15	–	–	–	–		
2·6·15	do	20	8·6·15	20	19·6·15	46¼	–	–	–	–	Ind[ent] available
9·6·15	No 20 cotton	20	15·6·15	20							
18·6·15	Blanks cotton	1	21·6·15	1	29·6·15	–	–	–	–	6645	
18·6·15	No 10 cotton	40	18·6·15	40	30·6·15	82					
					2·7·15	12½					} Ind[ent] available
15·6·15	No 20 cotton	20	2·7·15	20	15·7·15	–	–	–	–	25	drawn Tents
18·6·15	Red Cotton	1	do	1							
				101							

10 10 cellini	621
20 20 "	60
Round Table	2
do 50	1
	684

Receipts -

Date of purchase	Article	quantity lbs.
3·7·12	No 10 Cotton	20
5·7·12	do	20
~~do~~	~~Ged Ticking from Tata~~	~~10 yds~~
6·7·12	No 10 cotton	20
9·7·12	do	20
15·7·12	do for Kadi	20
19·7·12	do for Dungry	20
26·7·12	do	20
14·8·12	No 20 Cotton for Napkins	20
16·8·12	No 10 Cotton for Net-bags	10
17·8·12	Do for Stitching	5
29·8·12	No 10 cotton	10
3·9·12	Do - for Kadi & one piece for his Beanchamp	20
7·9·12	No 10 cotton	10
9·9·12	No 20 cotton	20
10·9·12	No 10 cotton for female prisoners clothing	20
do	Red Cotton No 40	2
21·9·12	No 10 cotton for Bath Towels	10
25·9·12	No 30 cotton for Table	
	towells for 2 th	10
do	No 10 cotton for Stch	10

Expenditure

Date of issue as per entry in Stock Regr	quantity lbs. issued

Back in Nov 12 balance Stores in hand.

Asher cadian book

Date of receipt or entry	Article	quantity yds.
12·7·12	Dress cloth	21 yds ✓
17·7·12	do	21 ✓
19·7·12	do	20½ ✓
24·7·12	do	21¼ ✓
5·8·12	Dungry	44½ ✓
12·8·12	do	22 ✓ 21 3/4 " Cotton in the Stores Regr
14·8·12	do	20¼ - 20 3/4 " - do -
22·8·12	do	22 22¼ " Cotton do -
28·8·12	Dress cloth	21¼
29·8·12	Napkins	30 ✓
7·9·12	Bordered Towel	30 ✓
5·9·12	Dress cloth	23 3/4 ✓
10·9·12	do	24 ✓
13·9·12	Napkins	30 ✓
18·9·12	Sadi	✓ 1 of 7 yds
19·9·12	do	✓ 1 of 30 yds
20·9·12	do	✓ 1 of 30 -
21·9·12	do	✓ 2 of 30 -
23·9·12	do	✓ 1 of 30
21·9·12	Dress cloth	21½ ✓
24·9·12	Bordered Towels	3
25·9·12	Dress cloth	21
30·9·12	Bath Towels	✓ 4

Remarks -

Indent available. Set-off against the issue - No 1

Indent available. Set-off against the issue No 2

Indent available. Set-off against Ct No 3

" Cotton in the Stores Regr

- do -

" Cotton do -

Indent available - as a Set-off against 5 th q. No 20 cotton & 24½ th q. No

- Do - as a Set-off against No 4 Indent passed on account of cotton

- do - as Set-off against No 5 - do -

- do - as Set-off against

Indent available as a Set-off against No 10 th q. No 10 issued on

24·9·12	No 10 cotton for Bath towels	10			3·10·12	Napkins	24
29·9·12	Do for Do & Hand	20			do	Dress cloth	24
2·10·12	Do	20			18·10·12	Bath Towel	13
7·10·12	No for Nurses Boys	10			24·10·12	Dress cloth	24 — Indent available. Sel off- ag
19·10·12	do for Kurse	20			26·10·12	do	24¼
29·10·12	No 10 cotton	10			5·11·12	Dress cloth	24½ 48 — 34 Bath Towels noted in
do	No 40 Red cotton	1			6·11·12	dress cloth	23 3/4
7·11·12	No 10 cotton	10 78	7·11·12	5	15·11·12	Napkins	26
9·11·12	Do	20	9·11·12	5	18·11·12	Bath Towel	6 — Indent available. taken
14·11·12	do	20	10·12·12	10	25·11·12	do	9 — issued on 18·11·12 & 25·11·12
12nd	do	20	13·12·12	10	19·12·12	Dress cloth	25
20th	Blue cotton No 20	5	16·12·12	7 10	do	Dimity	25 — Noted under dress cloth in the Stock Ldr
1-1-13	No 10 cotton	20	18·12·12	7 5	31·12·12	Dress cloth	24
8th	do	5	19·12·12	7 5	4·1·13	do	22 — 24 48 noted in the Stock Ldr
15th	do	20	26·12·12	8 10	9·1·13	do	24 — 24 on 4·1/3 & 44 on 9·1/3 as per ind
28th	do	20	28·12·12	9 10	11·1·13	Check	25 48 — Indent brought on the Stock Ldr under Bed Ticking — available. Sel off against No 8
12·2·13	do	25	31·12·12	7 5	15·1·13	Dress cloth	24 — Noted under date 16·1·13 in the Stock Ldr
			2·1·13	20	29·1·13	Dimity	23½ — do — 28·1·13 do — Indent available. Sel off-
			8·1·13	5	31·1·13	do	24 — against No 20 lbs.
			15th·1·13	10	6·2·13	do Dress cloth	26½
			17·1·13	10	11·2·13	do	27 — Indent available. Sel off against 10 lbs issued on 24·1·13 No 9
			24·1·13	9 10	24·2·13	Dimity	23 — do. Sel off for 7 lbs and off 10 issued on 13·2·13 No 10, as 3¼ cotton
4·3·13	do	20	29·1·13	10	do	Dress cloth	26
1-4-13	do	20	12·2·13	10	28·2·13	do	9½ — Do as a Sel-off against 20 lbs 10 issued on 17·2/3 & 10 on 8·2/3 which
12·4·13	do	20	14th·2·13	10	14·3·13	do	not found in the Stock Ldr.
17·4·13	do	20	17th·2·13	10	19·3·13	do	20 — Indent available. Sel cotton for the issue of 20 lbs on 8·1/3 which 4·3/4
24·4·13	No 30 cotton	10	19th·2·13	10			30 — 20 48 shown as made till the 19th in the Sel-cotton book & when the work
29·4·13	Colored Cotton	3/4	24th·2·13	10			was finished the Sel cotton was cut off is not known as the cotton are no entries
3-5-13	No 10 cotton	20	26th·2·13	10			subsequent to 19·3·13 in the Sel-cotton book. but in the Stock Ldr
15th·5·13	do	5	28th·2·13	10			30 48 was brought to account on 3·4·13 for which is also
23·5·13	do	20	2nd·3·13	27			in the indent as Dimity
3-5-13	Colored	1½	4th·3·13	1½	9·4·13	do	26 — Taken on the 8th in the Stock Ldr
11·6·13	No 40 cotton	3¾	5th·3·13	3¾	1-5-13	Check cloth	25 48 — Noted in the Stock Ldr under Bed Ticking
3·6·13	No 10 cotton	25	14·6·13	8 25	7·5·13	Dress cloth	52
5th·6·13	do	30	26·6·13	20	24·5·13	Panchais	2 — 48
			27·6·13	10	30·5·13	do	2 — do 1 Breadth noted in the Stock Ldr in addition to
7·6·13	do	40	2·7·13	20	12·6·13	Dress cloth	20
16·6·13	No 40 cotton	1¼	5th·7·13	20	do	do	27
7·6·13	Twisted Silk	3½	26·6·13	1½			
			8·6·13	3½			

Abstract :-					
40 cotton	705				
2/20 cotton	40				
Sea cotton 40	8	In which quantity			
30 cotton	20	purchased has been			
Spun cotton 20	5	issued. & no			
Unused	2¼	balance-			
	780¼ lbs		July 12 from 18.7.12	Net bags	10
Twist for Silk	3½ lbs		Aug 12	do	35
~~Bed Ticking~~	~~10 yds~~		Sep 6 12	do	16
			2 Sept 12	do	19
			Nov 12		4
			Dec 12 27th 28th 30th 12	do	3
					87. +3 omitted =

7.7.13	Dress cloth	26 yds	Last unit available for issuing 4.10 lbs on 30.6/13 & 1 on 4.7/13 which entries are not found in the Stock Legr.	
9.7.13	Panchais	2		
18.7.13	Dungry	12 2	22 Skeins as cut off on 18.7.13 in the unit-bin book without previous entries	
19.7.13	Dress cloth	23	23 yds brought on the Stock Legr on 19.7.13. no unit-bins shown in the unit-bin book except 20 yds on 18.7.13.	

all brought on the Stock Legr :-
Besides these, 1 money bag issued on 23.8.12 and 2 issued on 10.9.12 as per entries in the unit-bin book, have not been brought on the Stock ...

Abstract of unit-bin.

(1) Dress cloth	785¼ yds.
(2) Dungry	227 yds
(3) Napkins	~~123~~ 110
(4) Bed & Towels	96.
(5) Women Sadi	5
(6) Bath Towels.	~~27~~ 40
(7) Bed Ticking (Check)	50 yds.
(8) Panchai	~~6 yds~~ small
	6 th small

The cotton required for the above unit-bin is as follows :-

(1) for Dress cloth 785¼ yds of which after inducting a means of manufactured articles available in 12.13 the quantity indented for against the unit-bin of 397¼ yds was ... 168 lbs
373½
For the remaining 412 388 yds the approximate quantity is taken 179 lbs

Huckaback Towels - 96 of which 60 per indent available for 30 for the remaining 11240 - 47 lbs -
(18 lbs - 24 ozs. the 60 pcs in one 11:12) the quantity indented for - 7½ lbs.

Kadi - Towels available for 5 for the remaining — 60 at 10 lbs after 30 = ½ the quantity - 22 lbs -
Bath Towels. 27 40 do — for 15 the quantity indented for 22 lbs -
ed Ticking. (check) 60 yds. as per indents available. for 25 30 do — compared at the above rate 15 lbs
for the remaining 25 30 25+2 lbs -
Panchai 6 + 1 bell 7 = 5 - (by actual weighment . . 3 Panchai weigh 4 lbs) 25 lbs
Napkins 90 110 at 30 after 10 lbs. (according to the recent indents) 2 lbs
9 6 lbs -
36 lbs.

~~548~~ 619½

Note bags have been prepared in 12.13 the no of bags prepared was 90 - by weighing, it was seen that 20 bags weigh 6½ lbs - at this rate the quantity of 90 bags would be 25+3 = 28 lbs.
As per indent of 11.5.12, 20 lbs was indented for the out-turn there were 52 bags.
Whereas made up by Sorter Kannan - at this rate the quantity for 90 bags would be 32½ = 33 lbs. the difference made between the two rates is ——— 30 ½

650 62

Besides for workers clothes, an indent of 40 yds was made on 4.7.1280.7.12 ——— 4

Balance to be accounted for - 90
90 as per bundle
(780 - 600) 600 180
10 lbs
90 lbs -

Cotton purchased during 12.13 was at the rate of R 4/14 a bundle of 10 lbs. 4-14-9 = 43 14
——— R 5 8 0 0

[illegible] book & the quantity brought on the Stock book.

Receipt			Expenditure		Cutting		
Date of purchase	Article purchased	quantity in lbs.	Date of issue	quantity lbs	Date of receipt	Article manufactured	quantity in yds & nos.
					22-7-13	Dungry	33
					29-7-13	Dress cloth	30
7-7-13	No 10 cotton	20	18-7-13	20	2-8-13	Dungry	19½ yds
17-7-13	do	20	24-7-13	20	do	dress cloth	25½
17-7-13	do	20	25-7-13	20	5-8-13	do	26½
17-7-13	do	20	29-7-13	20	7-8-13	Dungry	17½
7-8-13	do	20	5-8-13	20	9-8-13	dress cloth	25½
7-8-13	do	20	6-8-13	20	11-8-13	do	25
14-	do	20	12 14-	20	13-8-13	Dungry	25
14-	Mixed Cotton	5	13-8-13	5	do	Dress cloth	25
14-	No 10 cotton	20	do	20	15-8-13	Dungry	13½
14-	do	20	14-8-13	20			
14-	do	10	21-8-13	10	18-8-13	dress cloth	26
14-	do	20	26 14-	20	21-8-13	do	26½
9-13	do	20	1-9-13	20	22-8-13	Dungry	20½
	do	20	2 ind	20	26-8-13	Dress cloth	27
14-	do	20	6 14-	20	29-8-13	do	25
14-	do	20	8 14-	20	do	Panchai	3 / Panchs
14-	do	20	12 14-	20	3-9-13	Dungry	18½
	No 20 cotton	15	12 14-	15	5-9-13	Dress cloth	26½
	No 30 cotton	5	12 14-	5	9-9-13	do	21

Against this, in the Stock book only 414yds have been brought on.

In the Stock book, 26yds Shewn on 14.8.13

In the Stock book 26½yds Shewn

do — 25½ — do.

Oct 13
Nov 13
Dec 13
Jan 14
March 14
June 14 1

5

Besides these, cotton must have been used for the Tailoring Depart for stitching & jumpers. No account maintained how much cotton was used.

The approximate quantity required for the above work is - - - -

Total 6

20

NOT accounted for 20

or 20 bundles

Value:

4-13- a bundle.

20.

80

16 | 260

16.4

88

160 | 288 | 16.9.6

17

168

16.8

-9-13	No 10 Cotton	10	16-9-13	10	9-9-13	Dungry	26
8lbs-	do	20	18lbs	20	15-9-13	Dress cloths	21½
0lbs-	do	60	22nd	60	17-9-13	do	24
-10-13	do	30	4-10-13	30	do	Dungry	26½
-11-13	do	40	2-11-13	40	20-9-13	Dress cloths	25
lbs-	do	20	5-11-13	20	27-9-13	Bath Towels	18
8lbs-	do	10	9lbs	10	29-9-13	do	6
9-12-13	No 20 cotton	5	10-12-13	5			
-12-13	No 10 do	20	4-12-13	30	do	Check Dusters	12
lbs-	do	20	9lbs-	20	30-9-13	Bath Towels	5
6lbs-	do	10	17lbs-	10	14-10-13	Towels	8
2-1-14	do	50	3-1-14	50	21-10-13	Dress cloths	39
13-1-14	do	5	14lbs	5	1-11-13	Duster cloths	17½
2-2-14	do	70	3-2-14	40	10-11-13	Dungry	6
			6-2-14	30	14-11-13	Dress cloths	10½
30-3-14	do	40	31-3-14	24	19-11-13	Dungry	43
18-4-14	do	40	6-4-14	3	27-11-13	Dress cloths	39
7-5-14	do	20	7lbs-		4-12-13	Check Duster Cloths	25½
20-5-14	do	20	8lbs-		16-12-13	do	24½ do
9-6-14	do	20	9lbs-	2	27-12-13	do	24 do
do	No 20 cotton	20	11lbs-		30-12-13	Dungry	49
12lbs-	Colored Cotton Lead	1	14lbs-		20-1-14	Dress cloths	45
28lbs-	do	2	15-16lbs-	2	30-1-14	do	57
do	No 10 cotton	100	16lbs-	26	7-3-14	Check Dusters	12½
do	No 20 cotton	20	17lbs-	2	12-3-14	Dungry	5
do	do blanks	1	18-21-22nd	4	3-4-14	do	50+1½
do	No 14½ Cotton	30	27lbs-	3	13-4-14	do	74 3/4
			28lbs-	7	23-4-14	do	5½
			29lbs-	2	30-4-14	Dress cloths	55½
			30lbs-	2½	4-5-14	do	6
	Total	10 19 lbs-	Issues in Small	21 Qrs No 10			
				10 Qrs No 20			
				6 Qrs blanks No 20			
				1 Qr Red			
				85 lbs 6 oz			

In the means of purchase, it is stated that for stitching hems
The mention is in addition
In the means of issued only 4 towels purchased by the Supt

No 10 Cotton - - - - - - - 9 lbs
Colored Red + blanks 8 + 1
No 20 Cotton 55 - 55
No 30 Cotton + 10/14½ Cotton 5 - 30

15-5-14	Dress cloth	44 ½
16-5-14	do	9 ¼
1-6-14	do	52 ½
14-6-14	Bath Towels	14 ½
23-6-14	do	4
27-6-14	do	2 ½
7-7-14	Check Dusters	35 ½ yds.

Abstract:

Dress cloth.	Dungry.	Check Dusters	Bath Towels	Pairs
77 5 yds.	53 7½	138	58	3

The quantity of Cotton paid for in 13-14 -

No 10 Cotton	915 lbs
Colored & Bleach	841
No 20 Cotton	55 + 5
No 30 Cotton	5
No 14½	30
Total	1019
Issues in 13-14	856-602
Bal	162

The Mill and Bank ~~23 lbs~~ as a set off against 10 lbs

The out-turn in 13-14 against the issue of 856 lbs: — This is a set off against the quantity of Cotton required

Dress cloth 77 5-4 yds ~~at the quantity of Cotton required calculable at 35 yds for 1 lb and so 10 lbs.~~

Dungry 53 7½ yds ~~at 40 yds for a lb~~ q 10 lbs. ~~This is a set off against~~

3 Panchais & 1 Chuddi. Cotton required by actual weighment

58 Bath Towels. ~~at 18 Towels for 20 lbs (as per quantity maintained Estimate book)~~ 15 lbs as a set off

147 yds Check Dusters. ~~at 2 lbs for 9 yds~~ 9 yds as a set off against 2 lbs. by actual weighment

	328
	340
	220 lbs.
	224
	220
	3
	220 lbs
	5 lbs.
	58.
	60 lbs
	33 lbs
Total	648
	633
	645
	633
	648
	5

In 13-14, the following pile rugs of pile carpets were made & brought on the Stock book —

Pile Carpet	Pile rug	Forthcoming purposes
July 3 -	1	

against cloth from the dress cloth & from the issue of cotton during 14-15 & 15-16, it is found that for a set off 10 lbs. the no of yds required is between 25 & 30

Passing orders on the audit of accounts of

.S. 28] the Mysore Jail from July 1912 to June 1915.

GEN. & REV. SECRETARIAT. TYPING Sec. 5 MAY 1917

Pri File No. 26-16

Serial No. 2

y No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

, *the* 191 .

Date of issue 12-5-1917

Signed by Jun. e. Sreenivasaiya

READ—

Letter No.2393/L.A.D. 345-6 dated 18th September 1916 from the Comptroller to the Government of H.H. the Maharaja of Mysore, forwarding the notes on the audit

~~ORDER THEREON.~~ No.

of the Mysore Jail from July 1912 to June 1915, together with the objection statements, a note of the action taken by the Superintendent of the Institution and the remarks of the Inspector-General of Prisons thereon.

over.

SUBJECT.

Order No. 3402o-1 Date. 12-5-1-

Recorded.

2. The auditor finds that out of a total quantity of 1631 lbs of cotton issued in 1912-13 and 1913-14, a quantity of 1341 lbs. in the shape of manufactured goods is accounted for, and that a balance of 290 lbs. costing about Rs.140/- remains unaccounted for. The Superintendent of the Jail has, in his memo, explained that, out of this 290 lbs of cotton, 85 lbs have been used up in the manufacture of goods and 80 lbs. in wastage, and that the auditor has not given credit for these items. There still remains 125 lbs. to be accounted for which the Superintendent says must have been misappropriated by the convicts of the Jail. Government consider that if the indent books for the issue of raw materials had been properly maintained and the workshops adequatel supervised, it is not likely that this short age would have occurred. The Inspector-Gene is therefore requested to obtain the explana tion of the officers responsible for the los

GPB—20,000—2-10-11

as to why they should not be called upon to make good its value Rs.60/- and submit the same to Government - with his own remarks.

3. The action of the Jailor i having purchased cotton without the approval of the Superintendent of tl Jail was unauthorized under the rul in force and Government are glad to note that this practice has been - stopped.

4. A question has been rai ed as to how the value of articles prepared in the Jail has to be calc lated. The auditor has noted that the wages of the learners has also t be included in calculating the cost of the article, while the Superint- endent thinks that they should be - excluded. On principle, it does no seem ~~fair~~ right to charge for the labour a convict who is unacquainted with the work and who is only acquiring

the necessary knowledge. In the Jail Manual now under consideration, rules have been framed as to how the price of manufactured articles should be fixed and also as regards wear and tear, profits &c. Under these rules, the price of a manufactured article should be fixed as near as possible to the prevailing market price of the same and the question of cost of labour will come in for consideration only when market rates do not exist or cannot be ascertained. No orders are therefore necessary for the present in regard to this matter.

5. As regards the competence of the Superintendent to sell old articles manufactured in the Jail for reduced prices, the Rules in force do not expressly deal with such cases. Government, however, consider that, without proper authority or sanction, no reduction in price should have been made. This will be pointed out to the = =

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

Krew 4.5.17.

Superintendent of the Jail.

_____ Secretary to Government,
General Department.

To

The Comptroller to the Government returning enclosures to the audit note. (sent)

2. To the I. G. of Prisons in Mysore.